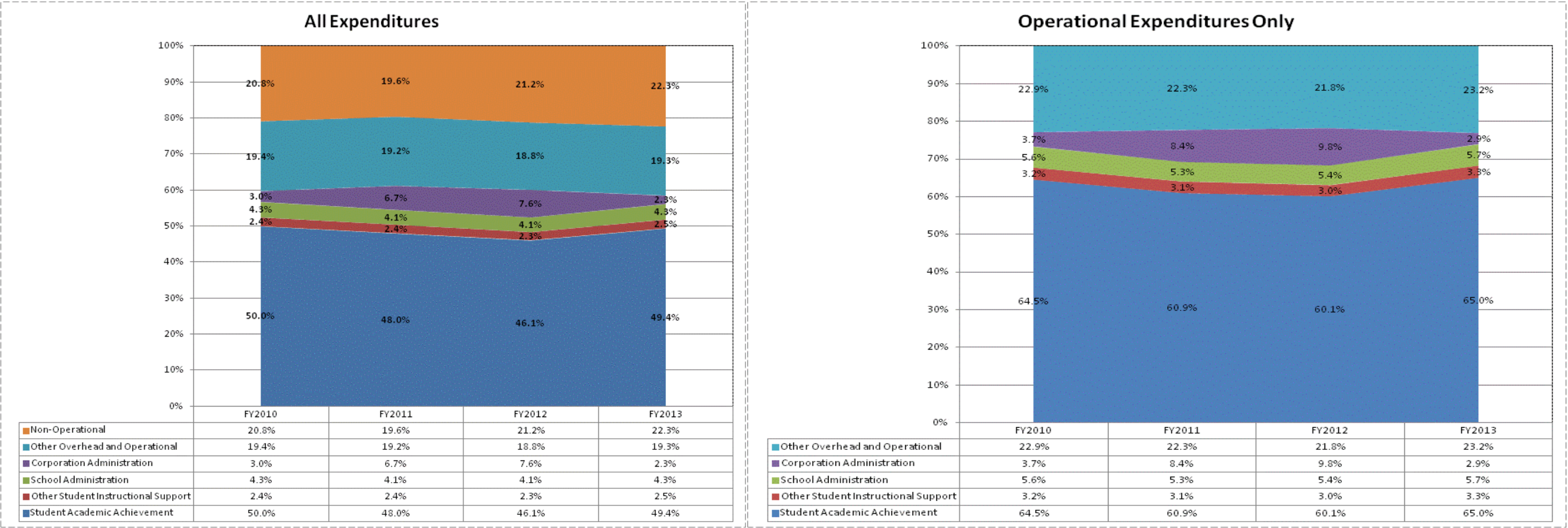


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**South Spencer County Sch Corp (7445)**

South Spencer County Sch Corp (7445)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$7,533,572	50.3%	\$7,405,472	46.3%	\$7,529,654	46.1%	\$7,667,749	49.4%
Student Instructional Support	\$965,200	6.4%	\$942,526	5.9%	\$1,034,962	6.3%	\$1,047,220	6.7%
Overhead and Operational	\$3,048,814	20.4%	\$3,455,603	21.6%	\$4,317,900	26.4%	\$3,346,356	21.6%
Nonoperational	\$3,418,150	22.8%	\$4,200,545	26.2%	\$3,460,464	21.2%	\$3,458,318	22.3%
Grand Total	\$14,965,736		\$16,004,146		\$16,342,980		\$15,519,642	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	56.8%	52.2%	52.4%	56.2%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data    July 2012 - June 2013**  
**South Spencer County Sch Corp (7445)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$92,716	\$131,417	\$133,939	N/A	44%	2%
11100 Regular Programs; Elementary	\$1,842,074	\$2,547,260	\$2,398,819	\$2,587,718	40%	2%	8%
11200 Regular Programs; Middle/Junior High	\$1,049,233	\$1,415,035	\$1,277,784	\$1,303,288	24%	-8%	2%
11300 Regular Programs; High School	\$1,374,748	\$1,865,078	\$1,646,570	\$1,610,457	17%	-14%	-2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$8,466	\$59,148	\$55,530	\$57,654	> 500%	-3%	4%
11410 Vocational Education; Agriculture A	\$54,658	\$80,263	\$91,935	\$108,181	98%	35%	18%
11450 Vocational Education; Consumer and Homemaking	\$44,258	\$61,155	\$41,655	\$56,569	28%	-7%	36%
11470 Vocational Education; Business Education	\$46,816	\$60,143	\$70,826	\$102,131	118%	70%	44%
11630 Regular Programs; Alternative Education Programs; High School	\$3,926	\$4,350	\$49,269	\$53,597	> 500%	> 500%	9%
12110 Gifted And Talented; Gifted and Talented	\$11,382	\$28,774	\$33,268	\$31,129	173%	8%	-6%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$8,349	\$0	N/A	N/A	-100%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$46,433	\$207,189	\$180,320	N/A	288%	-13%
12320 Physical Impairment; Multiple Disabilities	\$44,425	\$52,957	\$161,917	\$186,338	319%	252%	15%
12350 Physical Impairment; Homebound	\$5,464	\$6,185	\$4,360	\$6,916	27%	12%	59%
12510 Culturally Different; Communication Disorders	\$60,513	\$72,548	\$75,443	\$75,423	25%	4%	0%
12520 Culturally Different; Compensatory	\$4,855	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$236,429	\$261,151	\$484,357	\$476,101	101%	82%	-2%
12710 Equal Opportunity At Risk	\$1,184	\$18,601	\$19,430	\$19,601	> 500%	5%	1%
12810 Special Education Preschool	\$25,207	\$58,874	\$86,887	\$92,470	267%	57%	6%
12900 Other Special Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$70,981	\$83,638	\$7,837	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$5,356	\$7,272	\$6,324	\$3,919	-27%	-46%	-38%
14200 Summer School Programs; Middle/Junior High School	\$2,446	\$2,329	\$2,546	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$28,673	\$43,915	\$47,159	\$50,375	76%	15%	7%
16200 Preventive Remediation	\$69,688	\$67,790	\$62,626	\$54,360	-22%	-20%	-13%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$8,330	\$34,630	\$24,857	\$20,586	147%	-41%	-17%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$38,500	\$9,245	\$0	\$13,745	-64%	49%	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$4,474	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$2,483	\$2,428	N/A	N/A	-2%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,161	\$9,566	\$12,585	\$10,580	48%	11%	-16%
22130 Improvement of Instruction; Instructional Staff Training	\$31,332	\$20,218	\$927	\$0	-100%	-100%	-100%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$2,795	\$445	N/A	N/A	-84%
22220 Library/Media Services; School Library	\$121,038	\$148,839	\$152,020	\$160,164	32%	8%	5%
22230 Library/Media Services; Audiovisual	\$7,116	\$6,214	\$3,609	\$2,858	-60%	-54%	-21%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$560	N/A	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$0	\$8,494	\$0	\$0	N/A	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$2,410	\$2,574	N/A	N/A	7%
22360 Instruction, Related Technology; Network Support	\$56,944	\$93,054	\$96,459	\$113,621	100%	22%	18%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$9,258	\$33,036	\$23,347	N/A	152%	-29%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$4,277	\$4,389	N/A	N/A	3%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$135,697	\$104,360	\$213,127	\$58,552	-57%	-44%	-73%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$62,214	N/A	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$240	\$326	\$5,261	\$128	-47%	-61%	-98%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$900	\$20,533	\$3,982	\$405	-55%	-98%	-90%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$584	\$649	\$276	\$669	15%	3%	143%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$1,171	\$0	\$54	\$0	-100%	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$291,676	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$5,691,472</b>	<b>\$7,405,472</b>	<b>\$7,529,654</b>	<b>\$7,667,749</b>	<b>35%</b>	<b>4%</b>	<b>2%</b>

**Student Instructional Support**



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
South Spencer County Sch Corp (7445)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$5,100	\$3,085	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$199,277	\$248,473	\$262,120	\$263,387	32%	6%	0%
21320 Health Services; Medical Services	\$4,067	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$22,138	\$61,179	\$87,776	\$91,596	314%	50%	4%
21390 Health Services; Other Health Services	\$2,119	\$9,724	\$18,456	\$26,131	> 500%	169%	42%
21410 Psychological Services; Service Area Direction	\$2,652	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$498,780	\$620,066	\$666,610	\$666,106	34%	7%	0%
Student Instructional Support Total	\$734,133	\$942,526	\$1,034,962	\$1,047,220	43%	11%	1%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$15,406	\$14,529	\$30,448	\$24,640	60%	70%	-19%
23150 Board of Education; Legal Services	\$4,430	\$6,158	\$11,750	\$11,059	150%	80%	-6%
23160 Board of Education; Promotion Expenses	\$3,036	\$2,006	\$934	\$3,125	3%	56%	234%
23190 Board of Education; Other Governing Body Services	\$15,934	\$19,931	\$2,131	\$2,032	-87%	-90%	-5%
23210 Executive Administration; Office of The Superintendent	\$215,395	\$363,105	\$333,169	\$282,897	31%	-22%	-15%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$1,375	\$5,222	N/A	N/A	280%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$0	\$4,192	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$500	\$0	N/A	N/A	-100%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$346	\$0	\$0	N/A	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$92,646	\$839,400	\$0	N/A	-100%	-100%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$1,360	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$14,140	\$12,010	N/A	N/A	-15%
25890 Other Technology Services	\$0	\$10,302	\$14,080	\$8,255	N/A	-20%	-41%
25920 Ditch Assessments	\$0	\$183	\$92	\$92	N/A	-50%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$916,918	\$1,187,808	\$1,219,034	\$1,193,134	30%	0%	-2%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$93,845	\$95,605	\$87,627	\$87,567	-7%	-8%	0%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$640	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$3,000	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,055	\$145	\$413	N/A	-61%	184%
26700 Operation and Maintenance of Plant Services; Insurance	\$89,070	\$99,088	\$108,708	\$104,742	18%	6%	-4%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$72,329	\$48,907	\$63,651	N/A	-12%	30%
27010 Student Transportation; Service Area Direction	\$64,852	\$71,919	\$44,487	\$62,974	-3%	-12%	42%
27100 Student Transportation; Vehicle Operation	\$206,402	\$257,242	\$264,444	\$266,744	29%	4%	1%
27200 Student Transportation; Monitoring Services	\$0	\$22,325	\$24,090	\$26,333	N/A	18%	9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$226,992	\$203,240	\$262,620	\$284,972	26%	40%	9%
27400 Student Transportation; Purchase of School Buses	\$135,875	\$209,879	\$233,048	\$177,004	30%	-16%	-24%
27500 Student Transportation; Insurance on Buses	\$30,451	\$20,935	\$26,046	\$27,260	-10%	30%	5%
27700 Student Transportation; Contracted Transportation Services	\$33,267	\$15,240	\$10,661	\$12,188	-63%	-20%	14%
27900 Student Transportation; Other Student Transportation Services	\$17,768	\$20,375	\$21,489	\$22,470	26%	10%	5%
27910 Student Transportation; Bus Driver Training	\$1,496	\$2,255	\$1,295	\$1,963	31%	-13%	52%
31100 Food Services Operations; Service Area Direction	\$37,713	\$51,615	\$57,364	\$52,960	40%	3%	-8%
31200 Food Services Operations; Food Preparation and Dispensing	\$242,393	\$273,226	\$282,223	\$248,357	2%	-9%	-12%
31400 Food Services Operations; Food Purchases	\$297,995	\$327,839	\$365,132	\$344,010	15%	5%	-6%
31900 Other Food Services	\$17,944	\$14,420	\$12,561	\$14,731	-18%	2%	17%
Overhead and Operational Total	\$2,670,821	\$3,455,603	\$4,317,900	\$3,346,356	25%	-3%	-23%

Nonoperational

33300 Civic Services	\$998	\$1,703	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$88,026	\$90,298	\$231,409	\$228,255	159%	153%	-1%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,511	\$66,174	\$75,872	\$68,790	> 500%	4%	-9%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
South Spencer County Sch Corp (7445)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
43000 Facilities Acquisition and Construction; Professional Services	\$16,084	\$61,263	\$51,411	\$38,637	140%	-37%	-25%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$87	\$0	\$0	\$9,509	> 500%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$268,647	\$917,098	\$391,450	\$278,006	3%	-70%	-29%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$196,273	\$196,273	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$41,445	\$29,900	\$26,871	\$1,768	-96%	-94%	-93%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$1,948	\$4,342	\$4,810	N/A	147%	11%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$34,657	\$32,974	\$70,000	N/A	102%	112%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$283,597	\$354,365	\$280,985	\$246,139	-13%	-31%	-12%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$76,947	\$131,848	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$897,518	\$725,000	\$760,000	N/A	-15%	5%
52100 Debt Services; Interest on Debt; Bonds	\$903,513	\$0	\$164,150	\$128,258	-86%	N/A	-22%
52200 Debt Services; Interest on Debt; Temporary Loans	\$100,111	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,413,500	\$718,500	\$1,085,700	\$1,125,000	-20%	57%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$699,000	\$390,300	\$392,500	N/A	-44%	1%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$106,646	N/A	N/A	N/A
Nonoperational Total	\$3,390,738	\$4,200,545	\$3,460,464	\$3,458,318	2%	-18%	0%
Prorated By Fund							
26491 2007 Account Code - PERF	\$76,633	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$503,235	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$45,348	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,628,917	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$4,381	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$220,058	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,478,572	\$0	\$0	\$0	N/A	N/A	N/A